

# TRIPURA GAZETTE



*Published by Authority*  
**EXTRAORDINARY ISSUE**

*Agartala, Thursday, March 16, 2023 A. D., Phalgun 25, 1944 S. E.*

PART--I-- Orders and Notifications by the Government of Tripura,  
 The High Court, Government Treasury etc.

**GOVERNMENT OF TRIPURA**  
 FINANCE DEPARTMENT  
 (TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2022

Dated, Agartala, the 16-03-2023.

### **Notification No. 01/2023-State Tax (Rate)**

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification of the Government of Tripura, Finance Department, No.12/2017-State Tax (Rate), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 233, dated the 29<sup>th</sup> June, 2017, namely:—

In the said notification, in paragraph 3, in the *Explanation*, after clause (iv), the following clause shall be inserted, namely: -

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

2. This notification shall come into force with effect from the 01<sup>st</sup> March, 2023.

By Order of the Governor,

(Rakhi Biswas, TCS-SSG)  
 Ex-Officio Additional Secretary  
 Finance Department  
 Government of Tripura

Note: The principal notification was published in the Tripura Gazette, Extraordinary Issue, *vide* notification No. 12/2017 - State Tax (Rate), dated the 29<sup>th</sup> June, 2017, *vide* number 233, dated the 29<sup>th</sup> June, 2017 and last amended *vide* notification No. 15/2022 - State Tax (Rate), dated the 10<sup>th</sup> January, 2023 published in the Tripura Gazette, Extraordinary Issue, *vide* number 55, dated the 11<sup>th</sup> January, 2023.